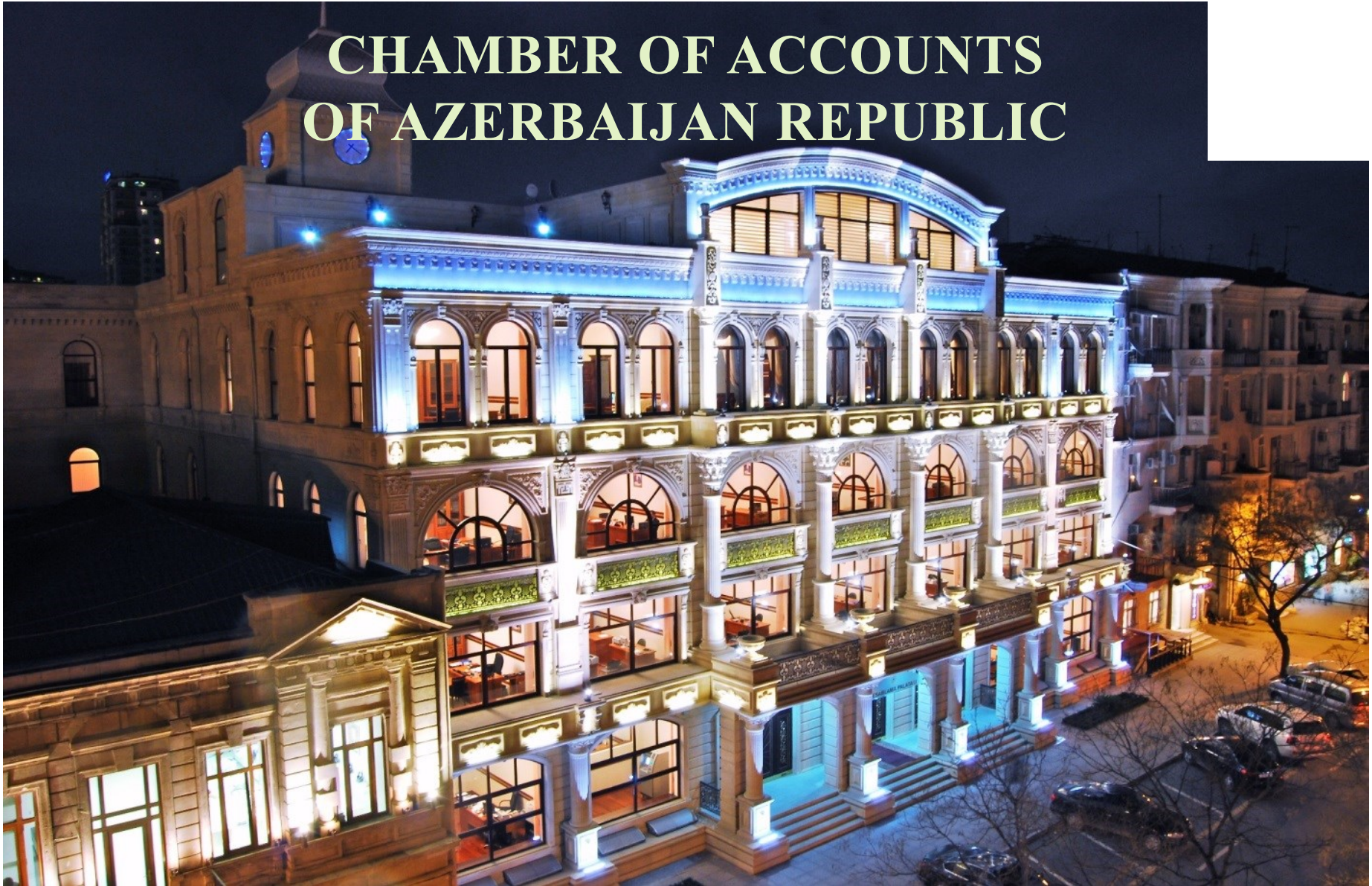


CHAMBER OF ACCOUNTS OF AZERBAIJAN REPUBLIC



Department of Control of State Revenues

Division of Control of **Tax** Revenues

- State authorities responsible for collection of taxes
- State-owned large tax payers

Division of Control of **Non-Tax** Revenues

- Authorities responsible for collection of state duties
 - State authorities responsible for collection of custom
-

Main directions of functional activity

Analytical activity

Audit activities



Audit of the **tax bodies** covers following fields

- 1) the execution condition of the forecasts on tax and other state revenues in the reporting periods covered by the audit;
- 2) the condition of planning and implementation of tax control measures;
- 3) determination of the condition of charges for violation of tax legislation;
- 4) compliance with the rules established for the payment of taxes, that is to say, determination of payment condition of calculated taxes and condition of measures undertaken to accumulate the tax debts into the state budget;
- 5) the condition of internal control.

Audit of **state-owned large tax payers** covers following fields

- 1) accordance of calculation of taxes to the legislative acts - that is to say, determination of the taxable base for different types of taxes on the basis of primary documents and detection of the differences with tax reports;
- 2) the condition of calculations of taxes to the state budget - that is to say, determination of payment condition of calculated taxes and in case of tax debts condition of measures undertaken to accumulate the tax debts into the state budget;
- 3) the condition of internal control.

